

**Illinois Department of Revenue
Regulations**

Title 86 Part 535 Section 535.125 Payment of Fees by Distribution Agents

TITLE 86: REVENUE

**PART 535
NURSING HOME GRANT ASSISTANCE ACT**

Section 535.125 Payment of Fees by Distribution Agents

The total amount of fees shown in the Certification shall be paid to the Department with Form NH-1 of the Certification filed with the Department. A distribution agent shall compute the fee as provided in Section 535.120(b) of this Part. A Certification shall be considered late, and the distribution agent shall be subject to penalties under the Act, if the postmark date is after the last day of September, December, March and June.